

**APPLICATION INSTRUCTIONS FOR A
PERMIT TO PRACTICE ACCOUNTANCY
STATE FORM 46609.**

APPLICATION FEE - \$30.00

A "firm" means a proprietorship, a general business corporation, a professional corporation, a limited liability company, a partnership, or other form of legal entity issued a permit under Indiana Code 25-2.1-5 (permits for firms) or registration under Indiana Code 25-2.1-6 (accounting practitioners). A "permit" means a permit to practice accountancy as a firm issued under Indiana 25-2.1-5 or another state.

According to Indiana Code 25-2.1-5-4(a), an applicant for initial issuance or renewal of a permit to practice under this chapter must show that:

- (1) a simple majority of the ownership of the firm, in terms of financial interests and voting rights of all partners, officers, shareholders, members, or managers, belongs to holders of an active CPA certificate issued under this article or a corresponding certificate that is issued after examination by another state; and
- (2) the partners, officers, shareholders, members, or managers whose principal place of business is in Indiana and who practice accountancy in Indiana hold a valid CPA certificate issued under this article.

A firm issued a permit under this section may include nonlicensee owners if:

- (1) the firm designates a licensee who is responsible for the proper registration of the firm and identifies that individual to the board;
- (2) all nonlicensee owners are active individuals participants in the CPA or PA firm or affiliated entities; and
- (3) the firm complies with the other requirements that the board may impose.

An applicant for initial issuance or renewal of a permit to practice as a CPA firm under this chapter must:

- (1) register each office of the firm within Indiana with the board; and
- (2) show that all attest and compilation services rendered in this state are under the charge of an individual holding a valid CPA certificate issued under this article or the corresponding provisions of another state.

An applicant for initial issuance or renewal of a permit under this chapter shall:

- (1) list each state in which the applicant has applied for or holds a permit to practice accountancy as a firm;
- (2) list any past denial, revocation, or suspension of a permit by another state; and
- (3) notify the board in writing, not more than thirty (30) days after a change:
 - (A) in the identities of partners, members, officers, or shareholders who work regularly in Indiana;
 - (B) in the number or location of offices in Indiana;
 - (C) in the identity of the individuals in charge of the offices; and
 - (D) of the issuance, denial, revocation, or suspension of a permit by another state.

Please mail completed application to the address below:

**INDIANA PROFESSIONAL LICENSING AGENCY
ATTN.: INDIANA BOARD OF ACCOUNTANCY
402 WEST WASHINGTON STREET, ROOM W072
INDIANAPOLIS, INDIANA 46204-2700**

**PLEASE COMPLETE THE APPLICATION IN ITS ENTIRETY TO AVOID ANY UNNECESSARY DELAYS
IN THE PROCESSING OF YOUR APPLICATION**